State Board of Equalization

OPERATIONS MEMO

Confidential

No	:	1116
Date	:	July 8, 2004

SUBJECT: STANDARD OF PROOF AND PROCEDURES FOR LEGAL NAME CHANGES

I. General

Every client and taxpayer entered into the Board's database has a legal name. Certain events or circumstances may require that a client or taxpayer change their legal name. When this occurs, that client or taxpayer should notify the Board of the change.

II. Policy and Procedure

When the Board receives a request from an individual to change their name, staff must determine how the name is being changed and obtain adequate proof. For each method of changing a client's name the documents needed to verify the name change are listed below:

- Marriage- Staff should ask to view a copy of the marriage certificate.
- Court Order- Staff should ask to view a copy of the superior court order granting the name change.
- Common Law- Staff must ask for proof of identification bearing the individual's former name and new name, one of which should be a picture identification bearing the new name. Picture identification may be in the form of a driver license, student identification card or some other form of official identification.

In all cases, staff should establish that the individual's new name and former name actually belong to the same person. Staff should generally not make copies of the certificates, court orders, or proof of identity presented. However, if the proof of identity presented appears questionable and the unit supervisor cannot resolve the issue of its acceptance, staff should:

- Make a copy of the documents and,
- Inform the taxpayer their request for a name change may be delayed.
- Forward them to the Registration Specialist, Sales and Use Tax Department, Tax Policy Division, MIC: 40, and to the appropriate division specialist in the Property and Special Taxes Department.

The specialist will determine if the changes should be made and notify the district/unit whether or not the name change can be made. If the change cannot be made, the specialist will provide the reason(s) why and suggest possible alternative solutions in order to effect the change.

III. Processing the change

When staff determines the individual's name should be changed, the request should be given to personnel authorized to change names in the Integrated Revenue Management System (IRIS), Client/Taxpayer System (CTS). Mandatory comments are required after pressing the F5, Update key and staff should record the types of documentation viewed to support the name change.

[redacted]

IV. Correcting Entries in the AKA Field

[redacted]

[redacted]

[redacted]

[redacted]

IV. OBSOLESCENCE

This operations memo becomes obsolete when the policies and procedures it contains are incorporated into the proper manuals.

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Distribution: 1-D